

ID: CCA\_2009100716264037

Number: **200947044**

Office:

Release Date: 11/20/2009

UILC: 6231.05-00

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**From:**

**Sent:** Wednesday, October 07, 2009 4:26:45 PM

**To:**

**Cc:**

**Subject:** RE: Non-Partnership or Affected Item

The case is governed by [Roberts v. Commissioner](#), 94 T.C. 853 at 860 (1990). Both taxpayer and the government are bound by how the partnership treated the contribution in the absence of a TEFRA proceeding to redetermine the partnership's treatment.